

EXHIBIT B



FINNEGAN, HENDERSON, FARABOW, GARRETT & DUNNER, LLP
WWW.FINNEGAN.COM

CHRISTOPHER P. FOLEY
571.203.2720
christopher.foley@finnegan.com

February 25, 2013

Candace Lynn Bell
Eckert Seamans Cherin & Mellott, LLC
50 South 16th Street, 22nd Floor
Philadelphia, Pennsylvania 19102-2523
cbell@eckertseamans.com
IPMAIL@eckertseamans.com

VIA EMAIL

U.S. Trademark Application Serial No. 85/814,584 for TIGERCAT

Dear Ms. Bell:

We represent Caterpillar Inc. in connection with intellectual property matters, and are writing to you in connection with the above-noted application to register TIGERCAT that you recently filed on behalf of Tigercat International Inc. Caterpillar is concerned with your client's application to register TIGERCAT for "off road industrial equipment, namely aerial devices, mulchers and sprayers."

Caterpillar is the world's leading manufacturer of construction and mining equipment, diesel and natural gas engines, and industrial gas engines. Indeed, Caterpillar offers a wide range of off road industrial machinery, as featured at www.cat.com. In addition, Caterpillar is a leader in providing products, services and sustainable solutions for using the world's natural resources more efficiently.

To support its customers Caterpillar has developed a global network of more than 1,200 CAT Dealers and CAT Rental Stores. Significantly, since the 1940's, Caterpillar has continuously used the CAT name and trademark around the world to identify its products and services.

Caterpillar owns trademark registrations around the world for the CAT name and mark with respect to a wide range of goods and services. These include an incontestable 1952 registration (Serial no. 564,272) for, among other things, "tractors for industrial and agricultural purposes; and parts and service tools furnished with said products." These tools include augers, brushcutters, delimbers, felling heads, mulchers, rakes, clippers and sheers. As a result of Caterpillar's extensive use and promotion of CAT products and services for more than half a century, the CAT name identifies one of the world's leading brands. The CAT mark, therefore, represents an immensely important corporate asset to Caterpillar.

Candace Lynn Bell
Eckert Seamans Cherin & Mellott, LLC
Page 2

To protect its rights in the CAT name and mark, Caterpillar has found it necessary at times to challenge third party uses and applications for marks likely to create confusion among consumers or otherwise dilute the distinctiveness of the CAT brand. In that respect, the Trademark Trial and Appeal Board ("the Board") has held that the CAT mark is a famous trademark, and that CAT-formative marks with descriptive prefixes are likely to be confused with the CAT mark. See, e.g., Caterpillar Inc. v. Pave Tech, Inc., Cancellation No. 92041776 (TTAB March 12, 2007) (involving the mark "PAVERCAT"); and Caterpillar Tractor Company v. Gehl Company, 177 U.S. P.Q. 343 (TTAB 1973) (the addition of the prefix "Hydra," a descriptive term, to "CAT" found not sufficient to distinguish the mark as whole from "CAT.") In a nutshell, the Board has recognized that the descriptive elements, namely "Paver" and "Hydra" would not be considered by consumers to be a source identifying or distinguishing element, in view of the strength of the well-known CAT mark.

It is our understanding that your client is intending to use the TIGERCAT mark in the United States for off road industrial equipment. In view of the strength of the CAT brand in identical and related fields, Caterpillar is concerned that your client's use is likely to mislead others into believing its activities are associated with or sponsored by Caterpillar. It also is likely to dilute the distinctiveness of the well-known CAT brand. Therefore, Caterpillar will oppose your client's application and take steps to challenge your client's use of the TIGERCAT mark unless your client expressly abandons his application and agrees not to use the term "Cat" as part of his mark.

Rest assured, Caterpillar has no interest in harming your client's business. It merely seeks to protect its most important asset - its name.

We would appreciate hearing from you at your earliest convenience and preferably no later than **March 15, 2013**.

Very truly yours,



Christopher P. Foley

CPF/ym
3517883_1
cc: Caterpillar Inc.